Internal Revenue Service memorandum

NOV 07 1991

date:

to: Director, Internal Revenue Service Center

Kansas City, MO

Attn: Entity Control

from: Technical Assistant

Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1783-91

Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective

It should file a Form CT-1 for and subsequent years and Forms 941-E for the appropriate periods.

(Signat' needs to Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

Mr. Gary Kuper

Internal Revenue Service

200 South Hanley Clayton, MO 63105

08989

UNITED STATES OF AMERICA RAILROAD RETIREMENT BOARD 844 RUSH STREET CHICAGO, ILLINOIS 60611

BUREAU OF LAW

Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

OCT 0 4 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:

, ,

Sincerely yours,

Steven A. Bartholow Deputy General Counsel

Enclosure

EMPLOYER STATUS DETERMINATION RATIONALE

		operates	
approximately mi			near
, Minnesota,	and milepost	near,	
Minnesota. Pursuant	to separate agrees	ments and an assigi	nment,
has incidental	trackage rights.	including rail line	e located
between milepost	near ,	Minnesota, and mil	lepost
near ,	South Dakota and o	certain rail line <u>:</u>	<u>in t</u> he
	. The trackage rig	ghts cover all of	
's trackage in t	he	including the	<u>e</u> _
following: from	(Milepost	near	,
Minnesota, to	(Milepost	<u>) together</u> wit	th
certain rights for i	nterchange at		rom
(Milepost	to	mear —	
(Milepost); the			bet <u>ween</u>
the foregoing line s		(Mileno	st
to (Milepost); and from M:	ilepost at	to
Milepost in	, includi:	ng certain tracks a	at
	oads with which		
	,		
,			,
According to informa	tion furnished in a	a letter of	
from		, employees were f:	irst
hired	and operations bega		
	-	• •	

Authority for the acquisition and operation is set forth in ICC Finance Docket No.

Based on the above information, it is determined that the above railroad is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective the date on which employees were first hired.